EXHIBIT A

COMMERCIALITY

SUMMARY

No Government contract can be awarded without a determination of price reasonableness. In order to determine price reasonableness, regulations require cost or pricing data for all procurements over $100,000, and when appropriate, certified cost or pricing data for procurements between $25,000, and $100,000. there are, however, three exceptions:

1. Based on adequate price competition.

2. Based on established catalog or market prices of commercial items sold in substantial quantities to the general public.

3. Set by law or regulation.

The first exception if there are two or more vendors bidding independently and competitively, you may determine prices to be reasonable without cost and pricing data. The third exception takes price out of the control of the vendor. Typical of this exception are rates charged by utility companies

The second exception is what brings multiple award contracts into the realm of the possible - not easy, but possible - and, furthermore, established the resulting multiple award contracts as competitive. The exception refers to "established catalog prices". The key is established regularly maintained catalogs or pricelists available for customer inspection so that any potential buyer, free to choose, may use the pricelist in making a purchase decision. (Market prices are a different category of competitive prices and their effect on pricing is accounted for in the Economic Price Adjustment Clause and discussed elsewhere).

In MAS contracting, prices offered to the Government are based on established commercial pricelists. A company may have one pricelist or many. If there is one pricelist it may be discounted to various categories of customers - dealer, wholesaler, OEM, educational institutions, etc. (Bear in mind that these categories have only general definitions. One manufacturer's distributor may perform virtually the same functions as another's OEM. The designations are only a guide. If they become important in your evaluation, specifics must be developed.)

There may be a separate pricelist or pricing guide for each category of customer. Each category is a different segment of the market. Customers in one category do not necessarily have the right to know prices to other categories of customers. (Another reason for respecting the confidentiality of the offer.)

We're looking for an established pricelist. The physical character of the pricelist can provide a clue to its authenticity. If the pricelist is printed and accompanied by a catalog or brochure, you can assume the pricelist is established - whether anyone is buying from it is another matter which we'll discuss shortly. However, if there are some hand changed prices, you'll want to question those. Ask for actual sales records to show that sales have been made at those prices. If the pricelist is a blurry copy of dubious origin or neatly typed and obviously made up in reply to the solicitation, question its validity.

Even the world's most beautiful pricelist means nothing until you determine who buys from it and how much they buy. In fact, it may not be necessary to concern yourself with an "established pricelist" if sales to the "general public" are not substantial". These are chicken-and-egg determinations; it doesn't matter which comes first. If the pricelist isn't available, before you ask for it, check the Discount Schedule and Marketing Data sheets for reported sales under Part VII. This information determines whether sales to the general public are substantial and are, therefore commercial.

Commerciality - evidence of which is found in substantial sales to the general public - is something like money. If you have enough of it, you don't have to worry about it. If you don't have quite enough you need to look for other sources. Finally, there's a point below which you'll never have enough, so it's no longer an issue.

Sales made to the general public are sales not made to the Federal Government or Government contractors for eventual end use by the Federal Government. The offeror provides historical sales data regarding Federal Government and nongovernment sales for each SIN. This sales history is used to determine commerciality (substantial sales to the general public) which is established on a model by model basis. The offeror gives detailed sales information for the models with highest sales volume under each special item number, and for each model which does not meet the commerciality criteria of the FAR and ASPM. This information needs to be reviewed carefully. (Besides commercial sales data, it shows which items are top sellers, and should be incorporated into your price analysis where it is used to establish negotiation goals. It's important to go for discounts and concessions where the sales are.)

How to determine whether sales are substantial is discussed in FAR 15.804-3 (f) and, extensively, in the Armed Services Pricing Manual (ASPM). ASPM provides good, easy to understand information regarding pricing and will be quoted or referenced in virtually every procurement course. The FAR refers to Standard Form 1412 and the ASPM to Department of Defense Form 633-7. Don't be confused by the form number, since the information required in DSMD, Part VII, B parallels the information on the referenced forms except that the FAR and ASPM refer to categories A, B and C, and DSMD asks for the same kind of information in columns 2, 3 and 4:

ASPM & FAR		DSMD
A	Sales to U.S. Government	2
B	Nongovernment sales at Catalog Prices	3
C	Sales to the general public at other than catalog prices	4

There are two separate percentages which are necessary to determine commerciality: (1) the percentage of nongovernment (commercial) sales to total (Government and commercial) sales, and (2) the percentage of non-government sales at catalog prices to total non-government sales. In other words, is there a commercial market and are most commercial sales at published catalog prices:

1. Sales in DSMD columns 3 and 4 together should account for 55 percent of total sales. That is, 55 percent or more of sales made to other than the Federal Government. This calculation satisfies the requirement for "substantial sales to the general public".

2. Columns 3 and 4 are different categories of commercial sales. Column 3 represents regular commercial sales from published pricelists - including in sales at published discounts from those prices. Column 4 represents sales made at other than published prices - usually to corporations or institutions for large requirements or definite quantity buys. (The same logic applies to large commercial buys as to large Government buys. There are inherent savings to the vendor which can be shared with the buyer.) Column 3 (published prices) must be at least 75 percent of the total of columns 3 and 4, and is just as important as the percentage of commercial sales to total sales, because it establishes that "sales to the general public" are at "catalog prices:.

If both percentages meet or exceed the minimums - nongovernment sales are 55 percent or more of total sales and commercial pricelist sales are 75 percent or more of total commercial sales - you can assume commerciality is established.

That's the easy part. What do you do when commerciality isn't readily apparent? ASPM gets a little confusing at this point because 55 percent means "go" in one calculation and "stop" in the other. An attempted clarification follows. The first calculation, percentage of commercial sales to total sales should not go below 35 percent and between 35 percent and 55 percent needs to be investigated:

$$\frac{\text{Columns 3 and 4}}{\text{Columns 2, 3 and 4}} = 35\% \text{ to } 55\% = \text{Investigate}$$

The second calculation, commercial sales at catalog prices (published pricelist) to total commercial sales should not go below 55 percent and between 55 percent and 75 percent need to be investigated.

$$\frac{\text{Columns 3}}{\text{Columns 3 and 4}} = 55\% \text{ to } 75\% = \text{Investigate}$$

Investigate what? The offeror will probably give you an explanation which he thinks is reasonable or, at least, plausible. Very often, the explanation will center around the similarities between the noncommercial (Government) models and the commercial models.

It may be the Government models are different configurations of products bought in substantial quantities by the commercial market or perhaps the Government requires a modification to a commercial model which adapts it to use in a mobile field office (a typical DoD application). For internal accounting purposes, the vendor may have designated these configurations as different "models". It's up to the contracting officer to quantify the differences based on the information supplied by the vendor and established the "commerciality" or lack of commerciality for each model. Another consideration when there is a decreasing market is the probability of obsolescent technology. Should the Government continue to buy these models? It depends upon the circumstances. Perhaps it makes sense to support the Government demand and give Government customers the option of using both the old and new series of models. The American manufacturer's share of the market may have been affected by changes in tariff rates or in currency exchange rates. Can you establish commerciality based on the previous year's sales? An exceptionally large Government purchase in one year can create a commerciality problem for a small business. ASPM gives many examples of situations where commerciality is not immediately evident. Your commerciality problem will probably not match any example exactly. This is what removes MAS contracting from the routine and mundane. There are regulations and formulas, but not every situation can be covered.

(b) This pricing strategy also applies to State or local governments. State and local government contracts awarded on a competitive single-award basis, or those that have a guaranteed minimum may reveal, upon closer examination, that their contract value is small compared to the Federal Government's total volume, or that the guaranteed minimum actually equates to a very small percentage of the total number of units to be acquired under the proposed MAS contract. Where the MFC is a State or local government entity, the Federal Government should also obtain commensurate discounts. (See subpar. 96d.)

(8) Recommendations obtained from pricing specialists, other appropriate sources, or contained in preaward audits should be carefully considered. (See subpar. 90g for information concerning responsibility determinations, and pars. 110 and 111 for audit information.)

(9) Offered prices/discounts may be compared to local retail and discount house catalog prices. The comparison must be made at the time of negotiation as well as periodically during the contract period as catalogs are issued or made available. This information will be used in subsequent negotiations. In extreme cases, the products may be removed from the contract utilizing the 30-day cancellation provision (see par. 68) when identical items on the open market have lower prices.

(10) A trend analysis of price changes may be performed using appropriate indices such as the Producer Price Index, other similar market indicators, or price changes in similar products offered by other companies.

(11) Comparison of net prices may be utilized in the evaluation of offers under MAS solicitations. Every effort should be made to include products with the lowest net price on the schedule even though there may be an instance where the vendor proposing the lowest net price may not offer the most favored customer pricing. In addition, the contracting officer may compare the net prices offered by one supplier with net prices of similar items proposed by other offerors to assist in the price reasonableness determination. This may be done on a sampling basis using the high dollar volume items listed on the DSMD sheets. However, since MAS solicitations do not require offers for identical products on a common basis, a comparison of prices of schedule contractors does not necessarily establish the reasonableness of a firm's offered price.

94. Determining the commerciality of items.

a. FAR 15.804-2 sets forth the conditions and thresholds for requiring cost or pricing data for negotiated procurements.

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Circumstances in which cost or pricing data may not be required are discussed in FAR 15.804-3. Generally, established catalog or market prices of commercial items sold in substantial quantities to the general public are used in determining price reasonableness of MAS proposals. Therefore, contracting officers must ensure that the MAS offers include valid commercial pricelists, conforming to the criteria set forth in FAR 15.804-3(c). If the items offered are not commercial items, cost and pricing data must be required in accordance with FAR 15.804-2. Procedures for reviewing cost and pricing data are contained in FAR 15.804-4 thru 804-6, and FAR 15.805-3 thru 805-5. In addition practical guidance is provided in the Armed Services Pricing Manual (ASPM).

b. Pursuant to FAR 15.804-3(a)(2), cost or pricing data is normally not required when prices offered are based on established catalog or market prices of commercial items sold in substantial quantities to the general public. Nevertheless, notwithstanding the fact that an item is determined to be based on an established catalog or market prices, cost or pricing data may be required if the contracting officer has knowledge that a price is not in fact fair and reasonable. (See FAR 15.804-3(c)(8).) The criteria contained in the following paragraphs should be applied in determining whether an item falls within the scope of this allowable exemption:

(1) Established catalog or market price (FAR 15.804-3(c)(1) and (2)). The "established catalog price" is a price that is included in a catalog, pricelist, schedule, or other form that is regularly maintained by the manufacturer or vendor, is either published or otherwise available for inspection by customers, and states prices at which sales are currently or were last made to a significant number of buyers who constitute the general public. In other words, catalogs/pricelists that contain "established catalog prices" are those that are current, published, standard, and commercial. Verifying that the catalog/pricelist that has been submitted with the offer does indeed meet these criteria is pivotal to determining if the offer qualifies for an exemption to the submission of cost or pricing data in accordance with the FAR. The "established market price" is a current price that is established in the course of ordinary and usual trade between buyers and sellers free to bargain and that can be substantiated by data from sources independent of the manufacturer or vendor. The following questions will help you determine if there is an established catalog/market price:

(a) Is there a printed catalog, pricelist, published price or other formal document showing prices and applicable discounts, if any?

(b) Can an audit validate from seller's records that the price offered is a regular catalog/market price with appropriate discounts?

If you did not answer "yes" to any of the preceding, the proposal does not meet the test of an established catalog-priced item.

(2) Commercial item (FAR 15.804-3(c)(3)). This is an item (the term includes both supplies and services) of a class or kind that is regularly used for other than Government purposes and is sold or traded to the general public in the course of normal business operations. The following questions will help you determine if the item is a commercial item:

(a) Is the item or service identical to that described in the catalog?

(b) Is the item or service so similar it can be priced by reference to catalog prices?

(c) Is the item or service so similar that differences can be identified and priced as add-ons or deductions from catalog prices by price analysis or other known prices?

If you did not answer "yes" to any of the preceding, the proposal does not meet the test of a commercial item.

(3) General public (FAR 15.804-3(c)(5)). The "general public" is a significant number of buyers other than the Government or affiliates of the offeror; the item involved must not be for Government end use. In this regard, items acquired for "Government end use" include items acquired for foreign military sales. The following questions will help you determine if an item is sold to the general public:

(a) Does the seller's data show sales over the appropriate past period as between Government and non-government entities?

(b) Is there general knowledge of large public sales of products regularly stocked by dealers or regularly traded in the marketplace?

(c) Can audit validate from the seller's records that sales have been made to non-government entities?

If you did not answer "yes" to any of the preceding, the proposal does not meet the test for exemption.

(4) Substantial quantities (FAR 15.804-3(c)(4)). Supplies are sold in substantial quantities only when the quantities regularly sold are sufficient to constitute a real

commercial market. This test is usually in terms of total quantities sold, but it also should include the number of times the item has been sold and how many times a given price or price structure has been accepted by buyers free to choose. Nominal quantities, like models, specimens, samples and prototype or experimental units do not meet this requirement. Services sold in substantial quantities are those that are customarily provided by the company, with personnel regularly employed, and with equipment regularly maintained solely or principally to provide such services. In order to provide more detailed guidance to contracting officers, and to ensure that the policy is carried out in a more uniform manner among all contractors, GSA has adopted the criteria set forth in chapter 9.1 of the Armed Services Pricing Manual (ASPM). Also, the sales data requested in Section VII of the Discount Schedule and Marketing Data is set forth in a format to facilitate analysis of this requirement. The following questions will help you determine if the items have been sold in substantial quantities:

(a) Are reported sales to nongovernment entities at least 55 percent of total sales (all customers--Government and nongovernment), and are reported sales at catalog price less applicable discounts at least 75 percent of reported sales to nongovernment entities?

When the answer to this question is "yes," the item meets the "substantial quantity" test.

(b) Are reported sales to nongovernment entities at least 35 percent but less than 55 percent of total sales, or are reported sales at catalog price less applicable discounts at least 55 percent but less than 75 percent of reported sales to nongovernment entities? When the answer to this question is "yes," the test of substantial sales may be deemed to have been met when: (i) the criteria in (1), (2), and (3) above are met; (ii) the nature of the item or total quantities sold clearly supports such a conclusion, even though the Government is the major user; and (iii) approval of the Center Director is obtained.

(c) Can an audit verify from the seller's records that commercial sales meet the test of (a) and (b) above?

(d) Are reported sales to nongovernment entities less than 35 percent of total sales, or are reported sales at catalog price less applicable discounts less than 55 percent of reported sales to nongovernment entities? If the answer is "yes," the item does not meet the test of substantial quantities. Therefore, if the item is to be included in the multiple award schedule, cost or pricing data must be obtained and evaluated in accordance with FAR 15.804.

(5) Catalog price exemption. A catalog price exemption to the need for submission of cost or pricing data can be granted for products or services offered on MAS solicitations when the requirements set forth in subpars. (1) thru (4) above have been met. Section VII of the DSMD sheets provide the information to determine commerciality. This section permits offerors to certify to the commerciality of items offered under the solicitation. Along with this certification, offerors are required to submit sales information on a representative sample of the best selling items under the SIN. The information required is to be on the top-selling items based on Government sales. This information is used for two main purposes--to verify pricing practices, and to confirm commerciality. The contracting officer will establish the representative sample size in the solicitation. For items that the offeror cannot certify as commercial, sales information will be required for each item offered under the solicitation. The information provided will be used in determining whether an item should be exempt from the cost and pricing data requirement.

95. Preparing for negotiations. There are three documents that together provide the basis and reasoning for the final recommendation concerning the resolution of a negotiated offer: The price analysis, the prenegotiation memorandum, and the price negotiation memorandum. They are prepared in sequence, beginning with the price analysis. The price analysis compares what the offeror is offering to the Government relative to the offeror's commercial pricing/sales practices; the prenegotiation memorandum establishes the Government's negotiation objectives and overall strategy for obtaining these objectives; and the price negotiation memorandum provides a complete and accurate account of the negotiations. As with all other procurement actions, the key to success is documentation. These three documents must be made a part of the contract file, along with any other documentation that provides the rationale for the Government's negotiation position, clarifies any administrative areas, or was submitted by the offeror when less-than-MFC pricing was offered. (The amount of documentation will vary depending upon the complexity and estimated dollar volume of the offer.)

a. Negotiation objectives.

(1) When preparing for negotiations, the contracting officer will establish specific negotiation objectives based upon a properly prepared price analysis. A thorough price analysis will provide the contracting officer with the foundation and rationale for an effective negotiation strategy. A properly prepared price analysis should take into consideration all the elements contained in par. 93, as appropriate, as well as those in par. 94. The process of determining prenegotiation objectives must be done in accordance with FAR 15.807.

Federal Supply Service
Washington, DC 20406

NOV 3 1988

MEMORANDUM FOR ALL FSS COMMODITY CENTER DIRECTORS
ALL FSS REGIONAL PROCUREMENT DIRECTORS
VA MARKETING DIVISION FOR FEDERAL SUPPLY SCHEDULES
OFFICE OF PERSONNEL MANAGEMENT

FROM: NICHOLAS M. ECONOMOU, CPPO
DIRECTOR
OPERATIONS MANAGEMENT DIVISION, FCO

SUBJECT: FSS Clause Manual - Interim Change No. 58
Use of Manufacturer's Sales Data to Support Commerciality

1. Purpose. This interim change to the FSS Clause Manual provides for use of a clause in multiple award schedule solicitations to direct dealers' attention to the requirements of the Basis for Price Negotiation provision of the contract.

2. Explanation of Changes.

a. Dealers offering direct are permitted to use the manufacturer's sales data as a basis to claim an exemption to cost and pricing data in those cases where the dealer can not support the exemption based on his own sales. Information provided by the manufacturer should be sufficient to ascertain that prices are established commercial prices sold in substantial quantities to the general public. (See FAR 15.804-3(f)). If the manufacturer's sales data is used to support an exemption from cost and pricing data, information required in the discount schedule and marketing data sheets apply to both the manufacturer's and dealer's selling practices.

In those instances where the data from the dealer and manufacturer does not clearly support the claim for an exemption to cost or pricing data, cost or pricing data may be requested in accordance with FAR 15.804. However, cost analysis alone can not verify fair and reasonable prices (FAR 15.805-1). Cost analysis only examines the individual cost elements of a dealer's proposal. Price analysis augments a cost analysis by examining a dealer's offered price within the context of the surrounding market. Therefore, cost analysis should **NEVER** be used by itself to justify price reasonableness because it concentrates exclusively on the dealer's cost data. It could lend to significant errors in pricing since this data does not necessarily indicate what the dealer's cost **SHOULD BE**, what the **VALUE** of the items is, or what amount a **PRICE-COMPETITIVE** acquisition would yield.

WHEN TO APPLY THE CATALOG PRICE EXEMPTION

Use these formulas to determine if a contractor qualifies for the established catalog or market price exemption on an item.

Key:
A = Sales of item to Federal Government.
B = Sales of item to commercial customers at catalog price.
C = Sales of item to commercial customers not at catalog price.

Exemption Status	Conditions
Catalog exemption applies	B+C≥55% of A+B+C **and** B≥75% of B+C.
Catalog exemption does not apply	B+C≤35% of A+B+C **or** B≤55% of B+C.
Further investigation is required	B+C≥35% but ≤55% of A+B+C **or** B≥55% but ≤75% of B+C.

Source: *Armed Services Pricing Manual* (ASPM), Volume 2: Price Analysis (published by the Department of Defense, 1987).

EXHIBIT B

ture of the successor contracting officer for receipt of the contract files that are transferred. The transferred files must be accompanied by two copies of the listing to the successor contracting officer.

(5) The successor contracting officer, who becomes responsible for the files, shall sign one copy of the listing, certifying receipt of the files listed, and return the signed copy to the contracting officer transmitting the files.

504.803 Contents of contract files.

(a) The contract file must be numerically tabbed, filed in reverse order starting with item (1) on the bottom of the file and item (28) on the top. Documents within the tab should be filed chronologically with the most recent document on top. If any of the documents are too voluminous to be placed under the applicable tab, they should be included in a separate file and the tab annotated with the location of the file. All of the items described will not always be needed for each contract action. If a tab is not required for a particular action, it should be omitted from that contract file. The file must be tabbed as specified below:

(1) Requisition or request for contractual action. Where technical or requirements personnel recommend the use of other than full and open competition, the certification of the accuracy and completeness of the data to support the recommendation should be filed under this tab. (See FAR 6.303-1(b).)

(2) Specifications, drawings, and other technical documents.

(3) Acquisition plan including, where applicable, the determination required by OMB Circular A-76 and/or concurrence of the cognizant competition advocate.

(4) Determination and findings required by FAR Subpart 1.7 and Subpart 501.7, or justification required by FAR 6.303, including the certification of accuracy and completeness of the justification.

(5) Department of Labor Wage Determination.

(6) Small business and labor surplus area determinations.

(7) Source list.

(8) Statement as to synopsis of proposed procurement under FAR Subpart 5.2 or other required advertisements.

(9) Presolicitation notice.

(10) IFB/RFP and amendments.

(11) Abstract of bids/proposals including identification of the low bidder/offeror, discounted price, etc.

(12) Cost or pricing data. Where the requirement for submission of cost or pricing data is waived, as provided in FAR 15.804-3, the waiver and documentation supporting the waiver should be filed under this tab.

(13) Field pricing report (see FAR 15.805-5 and 515.805-5). Where the requirement for a field pricing report of a price proposal is waived, as provided in FAR 15.805-5, the waiver and documentation supporting the waiver should be filed under this tab.

(14) Price or cost analysis report prepared under FAR 15.608. Supporting technical analyses, other than those supporting an audit report, should be filed under this tab. The profit or fee analysis required by FAR Subpart 15.9 should be made a part of the price or cost analysis report. In those cases where an independent Government estimate is prepared, it should also be made a part of the price or cost analysis report.

(15) A price negotiation memorandum, as required by FAR 15.808, must be written so as to permit reconstruction of all the major events of the acquisition and placed under this tab.

(16) Certificate of current cost or pricing data.

(17) Pre-award survey.

(18) EEO compliance review.

(19) "No bid" or "no proposal" correspondence.

(20) Unsuccessful bids or proposals. A copy of each rejected bid or unacceptable proposal also must be included in the file under this tab.

(21) Mistakes in bids and protests. This includes all correspondence and determinations relating to mistakes in bids disclosed before award and/or protests.

(22) Actions taken on late bids or proposals.

(23) Contractual action. Successful bid or proposal and all pertinent correspondence applicable to the contractual action including evidence of submission of contract award data to paying office, if applicable (see 504.201). Subcontracting plans that are incorporated in and made a material part of a contract, as required by FAR 19.705-5(a)(5), and the successful competing contractor's certificate of procurement integrity required by FAR 3.104-9(b), should be filed under this tab.

(24) Evidence of concurrence for legal sufficiency of the appropriate counsel (if applicable).

(25) Any required approvals—GSA Form 1535, Recommendation for Award, or GSA Form 3584, Checklist for Review of Subcontracting Plan (as applicable). The contracting officer's and any departing procurement official's certificate of procurement integrity, required by FAR 3.104-7(a) and 503.104-7 and the record of individuals authorized access to proprietary or source selection information, required by FAR 3.104-5(d)(2) and 3.104-9(e)(iii) should be filed under this tab.

(26) Any notices of award including Standard Form 99, Notice of Award of Contract (if applicable).

(27) SF 279, FPDS Individual Contract Action Report.

(b) An index of the file tabs should be placed in the file. Items which do not apply should be so marked, and if necessary, a brief explanation included. The GSA Form 3420, Contract/Modification File Checklist, illustrated in 553.370-3420, must be used by the contracting officers in the Public Buildings Service. The form may be used by other offices or a standard contract file checklist, based on the requirements of 504.803(a), appropriate to that particular office may be prepared. The requirements of a particular office may provide for the inclusion of subheadings under a tab or additional items as appropriate.

[54 FR 26498, June 23, 1989, as amended at 54 FR 40060, Sept. 29, 1989; 55 FR 39974, Oct. 1, 1990; 57 FR 61584, Dec. 28, 1992]

504.804-5 Detailed procedures for closing out contract files.

When the statement required by FAR 4.804-5(b) is completed, the administrative contracting officer (ACO) shall forward the statement and the contract files to the cognizant procuring contracting officer (PCO). The ACO shall follow the procedures outlined in 504.802(c) when transferring the files to the PCO.

504.805 Disposal of contract files.

The contracting officer's accountability for contract files terminates at the end of their retention period when the notice of disposal is received from the National Archives and Records Administration, and disposal is approved by the appropriate records liaison officer whose organization has functional responsibility for the files.

Subpart 504.9—Information Reporting to the Internal Revenue Service

504.903 Procedures.

(a) The Office of Finance makes reports required by 26 U.S.C. 6041 and 6041A as implemented in 26 CFR to the IRS on payments made to certain contractors for services performed and to lessors for providing space in buildings. In order for Finance to make the required reports, contracting officers must indicate on obligating documents (e.g. purchase/delivery orders, contracts, or the GSA Form R-620 for leases) forwarded to Finance, the contractor's organization structure (e.g. corporation, partnerships, etc.) and for contractors that are not incorporated (except as provided in FAR 4.902(a)(1)(i)), the contractor's taxpayer identification number (TIN). When certified invoice procedures (see 513.70) are used, contracting officers must identify the organization structure for Finance.

(b) Reports required by 26 U.S.C. 6050M are made through the Federal Procurement Data System.

Subpart 504.70—Uniform Procurement Instrument Identification

504.7001 Uniform procurement instrument identification.

Except for real property leasing activities and procurement activities of the Federal Supply Service, the procedures in this subpart prescribed for the identification of contracts, orders, and other procurement instruments regardless of dollar threshold are applicable for all other contracting activities, in-